

BOARD OF PUBLIC ACCOUNTANTS

FREQUENTLY ASKED QUESTIONS

GENERAL

What is the Board's fax number(s)?

(406) 841-2309 or (406) 841-2323

What is the Board's email address?

dlibsdpac@mt.gov

What is the Board's mailing address?

301 South Park
PO Box 200513
Helena MT 59620-0513

Who do I contact regarding licensing questions?

Please contact Heather Hardman at (406) 841-2383 or email the Board Office.

How do I verify if an individual or firm is licensed?

See the [License Lookup System](#) on the Board's website.

How do I notify the Board that I changed my name?

Submit written notification along with documentation (such as, a copy of the marriage certificate, divorce decree, or court order) to the Board. To change your name and obtain a new certificate or license, submit the required documentation and a \$20.00 fee.

I've moved. How do I notify the Board?

See [Address Change](#) on the Board's website or call (406) 841-2383.

Does the board accept credit cards for payment of fees?

Credit card payments are only accepted for online renewals. All other fees must be paid with check or money order in US dollars drawn on a US bank.

Do I need to be licensed in Montana to prepare tax returns?

Yes. The preparation of tax returns or furnishing advice on tax matters falls under the practice of public in Montana and requires a Montana permit to practice.

How can I become a member of the AICPA?

To apply for membership with the American Institute of CPAs (AICPA), contact the AICPA Member Service Center, 220 Leigh Farm Road, Durham NC 27707 or www.aicpa.org.

EXAMINATION

I would like to apply or reapply for the Uniform CPA Examination. Where would I obtain pertinent information and application form?

The National Association of State Boards of Accountancy (NASBA) administers the Uniform CPA Examination for the Montana Board. For information regarding the examination, go to www.NASBA.org. or call (800) CPA-EXAM.

Is residency required to take the Uniform CPA examination or to be certified or licensed in Montana?

No. There are no residency requirements in order to take the examination as a Montana candidate or apply for a certificate, license or permit to practice.

I have passed the Uniform CPE Examination in another jurisdiction. How do I obtain an original certificate in Montana?

If you have met the Board's education and examination requirements, and obtained a social security number issued by the U.S. Department of Administration, you may submit an application. The information and application form may be obtained from the Board's website under Occupations/Licenses Information and Applications. Select Certified Public Accountant and then Transfer of Licensure/Transfer of Grades Application.

LICENSING PROCESSES

I hold a valid certificate/license in another state. Do I need to obtain a certificate or license in order to practice public accounting in Montana?

Yes. If you hold an active certificate in another state deemed substantially equivalent and do not live in Montana or have an office in Montana, you may apply for a Special Practice Permit. The one-page application form is available on the Board's website under Occupations/Licenses Information and Applications. Select Certified Public Accountants and click on Special Practice Permit Application. If you do not reside in a substantially equivalent state or will be moving to Montana, you may obtain an application by selecting Transfer of Licensure/Transfer of Grades Application. The Board's statute and rules, general licensing information and additional forms may also be accessed from this menu page.

Is experience required in order to obtain a certificate in the State of Montana?

No. Montana is a two-tiered state. You may obtain a certificate in Montana by being of good moral character, passing the Uniform CPA Examination and the AICPA's Professional Ethics course, and meeting the education requirements. Experience is required in order to obtain a permit to practice in the State of Montana.

I hold a CPA license in Montana and am applying for a CPA license in another jurisdiction. That board requires completion of an exchange of information form by the Montana Board. Does the Montana Board charge a fee for this service?

Yes, the fee is \$20.00.

I hold an active certificate/license in Montana. Do I need to comply with the CPE requirements?

Yes. All individuals that hold an active certificate/license and permit to practice must comply with the Board's CPE requirements. A CPE reporting form must be completed annually and submitted by July 31 in order to avoid late fees. The CPE report year is July 1 through June 30. The CPE reporting form may be accessed on the Board's website under General Board Information. **Individuals on inactive status or those holding a Special Practice Permit do not need to comply with the CPE requirements.**

How do I reinstate my permit to practice?

In order to reinstate a permit to practice, you must complete with the full basic CPE requirements (120 credit hours with a subset of two in ethics). Credits must be reported on the CPE report form and submitted with supporting documentation. The CPE reporting form may be obtained from the Board's website under General Board Information.

I hold a certificate/license in Montana. How do I go about requesting retired status?

An individual who is retired from all active employment may request retired status. Under this status, an individual may retain the wall certificate/license and will be exempt from annual renewal fees. The Retired Status Request Form may be obtained from the Board's Website under General Board Information, Additional Forms.

RENEWAL

How do I renew my certificate/license?

Existing certificates, licenses and permits to practice must be renewed on or prior to December 31 of each year. Information regarding the renewal process will be mailed to your address of record the first of November.

COMPLAINT

How do I file a complaint with the Board?

A complaint form and instructions may be obtained from the Board's website under General Board Information. The Board's Compliance Office number is (406) 841-2357.